



DATE	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
05/12/2010	201013101007	ARTICLES OF ORGNZTN/DOM. PROFIT LIM.LIAB. CO. (LCP)	125.00	.00	.00	.00	.00

### Receipt

This is not a bill. Please do not remit payment.

TODD CLIFFORD  
5577 WINDING CAPE WAY  
MASON, OH 45040

# STATE OF OHIO CERTIFICATE

Ohio Secretary of State, Jennifer Brunner

1935596

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

**TD DEVELOPMENT, LLC**

and, that said business records show the filing and recording of:

Document(s):

**ARTICLES OF ORGNZTN/DOM. PROFIT LIM.LIAB. CO.**

Document No(s):

**201013101007**



United States of America  
State of Ohio  
Office of the Secretary of State

Witness my hand and the seal of the  
Secretary of State at Columbus, Ohio  
this 7th day of May, A.D. 2010.

Ohio Secretary of State



Form 533A Prescribed by the:  
Ohio Secretary of State

Central Ohio: (614) 466-3910  
Toll Free: (877) SOS-FILE (767-3453)

www.sos.state.oh.us  
Riessan@sos.state.oh.us

**Expedite this form: (select one)**  
Mail form to **one** of the following:

☐ Expedite  
PO Box 1390  
Columbus, OH 43216

\*\*\* Requires an additional fee of \$100 \*\*\*

☒ Non Expedite  
PO Box 670  
Columbus, OH 43216

**ARTICLES OF ORGANIZATION FOR A DOMESTIC  
LIMITED LIABILITY COMPANY**  
Filing Fee: \$125.00

**(CHECK ONLY ONE (1) BOX)**

(1) ☒ Articles of Organization for Domestic  
For-Profit Limited Liability Company  
(115-LCA)  
ORC 1705

(2) ☐ Articles of Organization for Domestic  
Nonprofit Limited Liability Company  
(115-LCA)  
ORC 1705

Name of limited liability company

TD Development, LLC

Name must include one of the following words or abbreviations: "limited liability company," "limited," "LLC," "L.L.C.," "ltd.," or "ltd"

Effective Date 5/4/2010 (The legal existence of the limited liability company begins upon the filing  
(Optional) mm/dd/yyyy of the articles or on a later date specified that is not more than ninety days  
after filing)

This limited liability company shall exist for 15 years  
(Optional) Period of Existence

Purpose  
(Optional)

☐ Check here if additional provisions are attached



## ORIGINAL APPOINTMENT OF AGENT

The undersigned authorized member(s), manager(s) or representative(s) of

TD Development, LLC

Name of Limited Liability Company

hereby appoint the following to be Statutory Agent upon whom any process, notice or demand required or permitted by statute to be served upon the limited liability company may be served. The name and address of the agent is

Todd Clifford

Name of Agent

5577 Winding Cape Way

Mailing Address

Mason

City

Ohio

State

45040

Zip Code

- ☐ If the agent is an individual and using a P.O. Box, check this box to certify the agent is an Ohio resident.

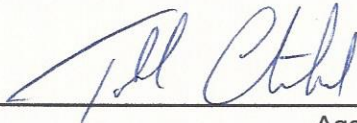
## ACCEPTANCE OF APPOINTMENT

The undersigned, named herein as the statutory agent for

TD Development, LLC

Name of Limited Liability Company

hereby acknowledges and accepts the appointment of agent for said limited liability company

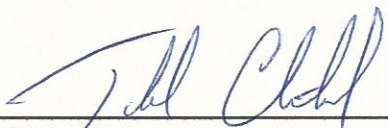


Agent's Signature

By signing and submitting this form to the Ohio Secretary of State, the undersigned hereby certifies that he or she has the requisite authority to execute this document on behalf of the limited liability company identified above.

**REQUIRED**

Articles and original appointment of agent must be authenticated **(signed)** by a member, manager or other representative.

  
\_\_\_\_\_  
Signature 5/4/2010  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Todd Clifford  
\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature \_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature \_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

(See Instructions Below)

Date of this notice: 05-06-2010

Employer Identification Number:  
27-2509008

Form: SS-4

Number of this notice: CP 575 B

TD DEVELOPMENT LLC  
TODD W CLIFFORD MBR  
5577 WINDING CAPE WAY  
MASON, OH 45040

For assistance you may call us at:  
1-800-829-4933

IF YOU WRITE, ATTACH THE  
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 27-2509008. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1065

04/15/2011

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

A limited liability company (LLC) may file Form 8832, *Entity Classification Election*, and elect to be classified as an association taxable as a corporation. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553, *Election by a Small Business Corporation*. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at [www.irs.gov](http://www.irs.gov). If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.



## IMPORTANT REMINDERS:

- \* Keep a copy of this notice in your permanent records. **This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.**
- \* Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- \* Refer to this EIN on your tax-related correspondence and documents.

If you have questions about your EIN, you can call us at the phone number or write to us at the address shown at the top of this notice. If you write, please tear off the stub at the bottom of this notice and send it along with your letter. If you do not need to write us, do not complete and return the stub. Thank you for your cooperation.

Keep this part for your records.

CP 575 B (Rev. 7-2007)

Return this part with any correspondence  
so we may identify your account. Please  
correct any errors in your name or address.

CP 575 B

999999999

Your Telephone Number Best Time to Call  
( ) -

DATE OF THIS NOTICE: 05-06-2010  
EMPLOYER IDENTIFICATION NUMBER: 27-2509008  
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE  
CINCINNATI OH 45999-0023  
|||||

TD DEVELOPMENT LLC  
TODD W CLIFFORD MBR  
5577 WINDING CAPE WAY  
MASON, OH 45040



Department of the Treasury  
Internal Revenue Service  
CINCINNATI OH 45999-0038

For assistance, call:  
1-800-829-0115

Notice Number: CP261

Date: July 5, 2010

Taxpayer Identification Number:

27-2509008

Tax Form:

Tax Period:

041384.719377.0154.004 1 AT 0.357 532



TD DEVELOPMENT LLC  
TODD W CLIFFORD MBR  
5577 WINDING CAPE WAY  
MASON OH 45040-5043771



041384

### Notice of Acceptance as an S Corporation

We have accepted your election to be treated as an S corporation beginning May 4, 2010. Your accounting period will end in December.

We would also like to take this opportunity to inform you of your tax obligations related to the payment of compensation to shareholder-employees of S corporations.

When a shareholder-employee of an S corporation provides services to the S corporation, reasonable compensation generally needs to be paid. This compensation is subject to employment taxes.

Tax practitioners and subchapter S shareholders need to be aware that Revenue Ruling 74-44 states that the Internal Revenue Service (IRS) will re-characterize small business corporation dividends paid to shareholders as salary when such dividends are paid to the shareholders in lieu of reasonable compensation for services.

The IRS may also re-characterize distributions other than dividend distributions as salary. This position has been supported in several recent court decisions.

If you have any questions about this notice or the action we have taken, please call us at the telephone number listed above. If you prefer, you may write to us at the address shown at the top of this notice. If you write to us, please provide your telephone number and the most convenient time for us to call so we can resolve your inquiry. Please return the bottom part of this notice to help us identify your case.

For tax forms, instructions and information visit [www.irs.gov](http://www.irs.gov). (Access to this site will not provide you with your specific taxpayer account information.)